

# CLAIMS

What is claimed is:

- Sub  
C1
1. A method for accepting an incoming message over a circuit switched network and transmitting it over a packet switched network comprising:
- receiving an incoming call signal along with a inbound address;
- determining a user account and a final address on said packet switched network associated with said inbound address;
- allocating a message processing resource;
- processing said incoming call into a processed message; and,
- sending said processed message to said final address.
- add  
a2
- add  
B